

COS-1(P)

Filing Date: 06/24/2004  
Filing Entity: TUOR  
Transmittal Number: 182  
COSA TUORAN04

Rate-of-Return TRP  
Cost Analysis Summary  
Test Year, 7/04 - 6/05

		Total Company	Part 64 Adjustments	Other Adjustments	Subject to Separations	Total Interstate	Billing & Collections	Interstate Inter- exchange
		(A)	(B)	(C)	(D)	(E)	(F)	(G)
<u>Revenues</u>								
100	Network Access	N/A	N/A	N/A	N/A	N/A	N/A	N/A
110	Uncollectibles	N/A	N/A	N/A	N/A	N/A	N/A	N/A
120	Common Line Support	N/A	N/A	N/A	N/A	N/A	N/A	N/A
130	Long Term	N/A	N/A	N/A	N/A	N/A	N/A	N/A
140	Transitional	N/A	N/A	N/A	N/A	N/A	N/A	N/A
150	Miscellaneous	N/A	N/A	N/A	N/A	N/A	N/A	N/A
160	Net Revenues	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<u>Expenses</u>								
170	Plant Specific	N/A	N/A	N/A	N/A	4,080,833	0	0
171	Network Support	110,081	0	0	110,081	31,366	0	0
172	General Support	1,729,971	0	0	1,729,971	492,932	0	0
173	Central Office	5,181,367	0	0	5,181,367	1,617,438	0	0
174	Operator Systems	0	0	0	0	0	0	0
175	COE Switching	3,533,152	0	0	3,533,152	1,102,924	0	0
176	COE Transmission	1,648,215	0	0	1,648,215	514,514	0	0
177	IOT	0	0	0	0	0	0	0
178	Cable & Wire Facilities	7,201,562	0	0	7,201,562	1,939,097	0	0
180	Plant Non-Sp. less Dep/Amor	N/A	N/A	N/A	N/A	760,321	0	0
190	Depreciation/Amortization	21,595,999	0	0	21,595,999	5,998,802	0	0
200	Customer Operations	N/A	N/A	N/A	N/A	822,920	212,587	0
201	Marketing	1,186,751	0	0	1,186,751	308,759	0	0
202	Local Business Office	2,539,110	0	0	2,539,110	298,243	103,518	0
203	Revenue Accounting	249,572	0	0	249,572	114,479	7,631	0
204	Other Billing & Collection	340,158	0	0	340,158	101,439	101,439	0
210	Access	N/A	N/A	N/A	N/A	0	N/A	0
220	Corporate Operations	N/A	N/A	N/A	N/A	1,590,148	52,680	0
230	AFUDC	N/A	N/A	N/A	N/A	N/A	N/A	N/A
240	Other Exp & Adjustments	N/A	N/A	N/A	N/A	-18,304	0	0
250	Taxes Other than FIT	N/A	N/A	N/A	N/A	698,477	23	0
260	Total Exp and Other Taxes	N/A	N/A	N/A	N/A	13,933,198	265,290	0
261	MAG Adjustments	N/A	N/A	N/A	N/A	0	N/A	N/A
<u>FIT Adjustments</u>								
270	Adjustments for FIT	817,356	0	0	817,356	241,181	-215	0
280	Amortized ITC	0	0	0	0	0	0	0
290	Federal Income Taxes	N/A	N/A	N/A	N/A	0	N/A	N/A
300	Total Expenses & Taxes	N/A	N/A	N/A	N/A	13,692,017	N/A	N/A
<u>Telephone Plant in Service</u>								
310	General Support	20,407,977	0	0	20,407,977	5,814,976	0	0
320	Central Office Equip - Switch	43,701,242	0	0	43,701,242	8,769,703	0	0
321	Operator Systems	0	0	0	0	0	0	0
322	Tandem Switching	0	0	0	0	0	0	0
323	Local Switching Cat. 3	43,701,242	0	0	43,701,242	8,769,703	0	0
324	Equal Access	0	0	0	0	0	0	0
330	Central Office Equip - Trans	69,146,978	0	0	69,146,978	26,457,484	0	0
331	Subscriber Lines	35,887,997	0	0	35,887,997	9,155,040	0	0
332	Exchange Circuit	7,248,063	0	0	7,248,063	3,174,792	0	0
333	Interexchange Circuit	15,165,642	0	0	15,165,642	8,676,166	0	0
334	Host Remote	10,845,276	0	0	10,845,276	5,451,486	0	0
340	Cable & Wire	196,009,758	0	0	196,009,758	52,777,705	0	0
341	Subscriber Lines	186,087,157	0	0	186,087,157	47,470,894	0	0
342	Exchange	604,298	0	0	604,298	331,256	0	0
343	Interexchange	4,708,938	0	0	4,708,938	2,658,612	0	0
344	Host Remote	4,609,365	0	0	4,609,365	2,316,943	0	0
350	Info Orig/Term Equipment	0	0	0	0	0	0	0
360	Amortizable Assets	36,158	0	0	36,158	10,303	0	0
370	Total Plant in Service	329,302,113	0	0	329,302,113	93,830,172	0	0
<u>Adjustments to TPIS</u>								
380	Depr/Amor Reserve	255,466,582	0	0	255,466,582	72,107,978	0	0
390	Accum. Deferred Income Tax	2,232,318	0	0	2,232,318	636,069	0	0
400	Other Rate Base Adjust.	N/A	N/A	N/A	N/A	1,278,447	0	0
<u>Return Data</u>								
410	Average Rate Base	N/A	N/A	N/A	N/A	22,364,571	N/A	N/A
420	Return	N/A	N/A	N/A	N/A	N/A	N/A	N/A

430	Rate of Return	N/A	N/A	N/A	N/A	N/A	N/A	0.00%
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Filing Entity: TUOR  
Transmittal Number: 182  
COSA TUORAN04

		ROR Regulated I/S Access	Pay Phone	Inside Wlre	BFP	Total Common Line	Local Switching	Equal Access
		(H)	(I)	(J)	(K)	(L)	(M)	(N)
<u>Revenues</u>								
100	Network Access	17,661,108	0	0	12,350,482	12,350,482	2,081,252	0
110	Uncollectibles	-256,006	0	0	(179,026)	(179,026)	(30,169)	0
120	Common Line Support	0	0	0	0	0	0	N/A
130	Long Term	0	0	0	0	0	0	N/A
140	Transitional	0	0	0	0	0	0	N/A
150	Miscellaneous	0	0	0	0	0	0	0
160	Net Revenues	17,405,102	0	0	12,171,456	12,171,456	2,051,083	0
<u>Expenses</u>								
170	Plant Specific	4,080,833	0	0	2,144,551	2,144,551	1,155,170	0
171	Network Support	31,366	0	0	19,155	19,155	3,126	0
172	General Support	492,932	0	0	301,035	301,035	49,121	0
173	Central Office	1,617,438	0	0	168,978	168,978	1,102,924	0
174	Operator Systems	0	0	0	0	0	0	0
175	COE Switching	1,102,924	0	0	0	0	1,102,924	0
176	COE Transmission	514,514	0	0	168,978	168,978	0	0
177	IOT	0	0	0	0	0	0	0
178	Cable & Wire Facilities	1,939,097	0	0	1,655,382	1,655,382	0	0
180	Plant Non-Sp. less Dep/Amor	760,321	0	0	464,331	464,331	75,766	0
190	Depreciation/Amortization	5,998,802	0	0	3,477,152	3,477,152	902,988	0
200	Customer Operations	610,333	0	0	297,403	297,403	60,222	0
201	Marketing	308,759	0	0	188,560	188,560	30,768	0
202	Local Business Office	194,726	0	0	90,940	90,940	6,687	0
203	Revenue Accounting	106,848	0	0	17,903	17,903	22,768	0
204	Other Billing & Collection	0	0	0	0	0	0	0
210	Access	N/A	N/A	N/A	N/A	N/A	N/A	N/A
220	Corporate Operations	1,537,468	0	0	906,756	906,756	319,955	0
230	AFUDC	3,614	0	0	2,207	2,207	360	0
240	Other Exp & Adjustments	-18,304	0	0	(10,207)	(10,207)	(2,222)	0
250	Taxes Other than FIT	698,454	0	0	441,700	441,700	49,686	0
260	Total Exp and Other Taxes	13,664,293	0	0	7,719,478	7,719,478	2,561,206	0
261	MAG Adjustments	0	0	0	1,952,905	1,952,905	(600,391)	0
<u>FIT Adjustments</u>								
270	Adjustments for FIT	241,395	0	0	147,552	147,552	23,375	0
280	Amortized ITC	0	0	0	0	0	0	0
290	Federal Income Taxes	1,224,795	0	0	823,032	823,032	23,413	0
300	Total Expenses & Taxes	14,647,693	0	0	10,347,863	10,347,863	1,960,852	0
<u>Telephone Plant in Service</u>								
310	General Support	5,814,976	0	0	3,551,226	3,551,226	579,463	0
320	Central Office Equip - Switch	8,769,703	0	0	0	0	8,769,703	0
321	Operator Systems	0	0	0	0	0	0	0
322	Tandem Switching	0	0	0	0	0	0	0
323	Local Switching Cat. 3	8,769,703	0	0	0	0	8,769,703	0
324	Equal Access	0	0	0	0	0	0	0
330	Central Office Equip - Trans	26,457,484	0	0	8,689,245	8,689,245	0	0
331	Subscriber Lines	9,155,040	0	0	8,689,245	8,689,245	0	0
332	Exchange Circuit	3,174,792	0	0	0	0	0	0
333	Interexchange Circuit	8,676,166	0	0	0	0	0	0
334	Host Remote	5,451,486	0	0	0	0	0	0
340	Cable & Wire	52,777,705	0	0	45,055,649	45,055,649	0	0
341	Subscriber Lines	47,470,894	0	0	45,055,649	45,055,649	0	0
342	Exchange	331,256	0	0	0	0	0	0
343	Interexchange	2,658,612	0	0	0	0	0	0
344	Host Remote	2,316,943	0	0	0	0	0	0
350	Info Orig/Term Equipment	0	0	0	0	0	0	0
360	Amortizable Assets	10,303	0	0	6,292	6,292	1,027	0
370	Total Plant in Service	93,830,172	0	0	57,302,412	57,302,412	9,350,193	0
<u>Adjustments to TPIS</u>								
380	Depr/Amor Reserve	72,107,978	0	0	42,796,571	42,796,571	8,819,934	0
390	Accum. Deferred Income Tax	636,069	0	0	388,450	388,450	63,384	0
400	Other Rate Base Adjust.	1,278,447	0	0	780,752	780,752	127,397	0
<u>Return Data</u>								
410	Average Rate Base	22,364,571	0	0	14,898,144	14,898,144	594,273	0
420	Return	2,516,014	0	0	1,676,041	1,676,041	66,856	0

430	Rate of Return	11.25%	0.00%	0.00%	11.25%	11.25%	11.25%	0.00%
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COSA TUORAN04

	SS7	Information	Tandem Switching	Local Transport	Host Remote	Total Switched Traffic Sensitive	Special Access
	(O)	(P)	(Q)	(R)	(S)	(T)	(U)
<u>Revenues</u>							
100 Network Access	0	8,726	0	1,481,497	0	3,571,475	1,739,151
110 Uncollectibles	0	(126)	0	(21,475)	0	(51,770)	(25,210)
120 Common Line Support	N/A	N/A	N/A	N/A	N/A	N/A	N/A
130 Long Term	N/A	N/A	N/A	N/A	N/A	N/A	N/A
140 Transitional	N/A	N/A	N/A	N/A	N/A	N/A	N/A
150 Miscellaneous	0	0	0	0	0	0	0
160 Net Revenues	0	8,600	0	1,460,022	0	3,519,705	1,713,941
<u>Expenses</u>							
170 Plant Specific	0	0	0	513,966	0	1,669,136	267,146
171 Network Support	0	0	0	6,135	0	9,261	2,950
172 General Support	0	0	0	96,418	0	145,538	46,358
173 Central Office	0	0	0	248,550	0	1,351,474	96,985
174 Operator Systems	0	0	0	0	0	0	0
175 COE Switching	0	0	0	0	0	1,102,924	0
176 COE Transmission	0	0	0	248,550	0	248,550	96,985
177 IOT	0	0	0	0	0	0	0
178 Cable & Wire Facilities	0	0	0	162,863	0	162,863	120,852
180 Plant Non-Sp. less Dep/Amor	0	0	0	148,719	0	224,485	71,505
190 Depreciation/Amortization	0	0	0	1,091,346	0	1,994,334	527,316
200 Customer Operations	0	6,234	0	118,209	0	184,665	128,265
201 Marketing	0	0	0	60,393	0	91,161	29,038
202 Local Business Office	0	6,234	0	13,125	0	26,046	77,740
203 Revenue Accounting	0	0	0	44,690	0	67,458	21,487
204 Other Billing & Collection	0	0	0	0	0	0	0
210 Access	N/A	N/A	N/A	N/A	N/A	N/A	N/A
220 Corporate Operations	0	1,545	0	193,509	0	515,008	115,704
230 AFUDC	0	0	0	707	0	1,067	340
240 Other Exp & Adjustments	0	0	0	(4,026)	0	(6,248)	(1,848)
250 Taxes Other than FIT	0	1	0	139,691	0	189,378	67,376
260 Total Exp and Other Taxes	0	7,779	0	2,200,707	0	4,769,692	1,175,124
261 MAG Adjustments	0	818	0	(1,516,321)	0	(2,115,895)	162,990
<u>FIT Adjustments</u>							
270 Adjustments for FIT	0	(6)	0	47,654	0	71,023	22,820
280 Amortized ITC	0	0	0	0	0	0	0
290 Federal Income Taxes	0	3	0	254,794	0	278,210	123,553
300 Total Expenses & Taxes	0	8,606	0	891,525	0	2,860,984	1,438,846
<u>Telephone Plant in Service</u>							
310 General Support	0	0	0	1,137,410	0	1,716,874	546,876
320 Central Office Equip - Switch	0	0	0	0	0	8,769,703	0
321 Operator Systems	0	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0	0
323 Local Switching Cat. 3	0	0	0	0	0	8,769,703	0
324 Equal Access	0	0	0	0	0	0	0
330 Central Office Equip - Trans	0	0	0	12,781,025	0	12,781,025	4,987,214
331 Subscriber Lines	0	0	0	0	0	0	465,794
332 Exchange Circuit	0	0	0	0	0	0	3,174,792
333 Interexchange Circuit	0	0	0	7,329,538	0	7,329,538	1,346,628
334 Host Remote	0	0	0	5,451,486	0	5,451,486	0
340 Cable & Wire	0	0	0	4,432,747	0	4,432,747	3,289,309
341 Subscriber Lines	0	0	0	0	0	0	2,415,245
342 Exchange	0	0	0	0	0	0	331,256
343 Interexchange	0	0	0	2,115,804	0	2,115,804	542,808
344 Host Remote	0	0	0	2,316,943	0	2,316,943	0
350 Info Orig/Term Equipment	0	0	0	0	0	0	0
360 Amortizable Assets	0	0	0	2,015	0	3,042	969
370 Total Plant in Service	0	0	0	18,353,198	0	27,703,391	8,824,368
<u>Adjustments to TPIS</u>							
380 Depr/Amor Reserve	0	0	0	13,849,138	0	22,669,072	6,642,336
390 Accum. Deferred Income Tax	0	0	0	124,415	0	187,799	59,820
400 Other Rate Base Adjust.	0	0	0	250,064	0	377,462	120,233
<u>Return Data</u>							
410 Average Rate Base	0	0	0	4,629,709	0	5,223,982	2,242,446
420 Return	0	(0)	0	520,842	0	587,698	252,275

430	Rate of Return	0.00%	0.00%	0.00%	11.25%	0.00%	11.25%	11.25%
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COS-1(H)

Filing Date: 06/24/2004

Filing Entity: TUOR

Transmittal Number: 182

COSA TUORAN04

Rate-of-Return TRP  
Cost Analysis Summary  
Historical, Calendar Year 2003

	Total Company	Part 64 Adjustments	Other Adjustments	Subject to Separations	Total Interstate	Billing & Collections
	(A)	(B)	(C)	(D)	(E)	(F)
<u>Revenues</u>						
100 Network Access	N/A	N/A	N/A	N/A	N/A	N/A
110 Uncollectibles	N/A	N/A	N/A	N/A	N/A	N/A
120 Common Line Support	N/A	N/A	N/A	N/A	N/A	N/A
130 Long Term	N/A	N/A	N/A	N/A	N/A	N/A
140 Transitional	N/A	N/A	N/A	N/A	N/A	N/A
150 Miscellaneous	N/A	N/A	N/A	N/A	N/A	N/A
160 Net Revenues	N/A	N/A	N/A	N/A	N/A	N/A
<u>Expenses</u>						
170 Plant Specific	N/A	N/A	N/A	N/A	4,141,448	0
171 Network Support	111,895	0	0	111,895	31,820	0
172 General Support	1,758,697	0	0	1,758,697	500,132	0
173 Central Office	5,266,675	0	0	5,266,675	1,638,821	0
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	3,591,244	0	0	3,591,244	1,117,480	0
176 COE Transmission	1,675,431	0	0	1,675,431	521,341	0
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	7,318,837	0	0	7,318,837	1,970,674	0
180 Plant Non-Sp. less Dep/Amor	N/A	N/A	N/A	N/A	771,378	0
190 Depreciation/Amortization	20,073,739	0	0	20,073,739	5,541,876	0
200 Customer Operations	N/A	N/A	N/A	N/A	836,077	215,987
201 Marketing	1,205,320	0	0	1,205,320	313,591	0
202 Local Business Office	2,579,495	0	0	2,579,495	303,084	105,185
203 Revenue Accounting	253,673	0	0	253,673	116,356	7,755
204 Other Billing & Collection	345,550	0	0	345,550	103,047	103,047
210 Access	N/A	N/A	N/A	N/A	0	N/A
220 Corporate Operations	N/A	N/A	N/A	N/A	1,613,910	54,613
230 AFUDC	N/A	N/A	N/A	N/A	N/A	N/A
240 Other Exp & Adjustments	N/A	N/A	N/A	N/A	(18,187)	0
250 Taxes Other than FIT	N/A	N/A	N/A	N/A	746,087	24
260 Total Exp and Other Taxes	N/A	N/A	N/A	N/A	13,632,589	270,624
261 MAG Adjustments	N/A	N/A	N/A	N/A	(0) N/A	
<u>FIT Adjustments</u>						
270 Adjustments for FIT	817,356	0	0	817,356	235,967	(219)
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	N/A	N/A	N/A	N/A	0	N/A
300 Total Expenses & Taxes	N/A	N/A	N/A	N/A	13,396,622	N/A
<u>Telephone Plant in Service</u>						
310 General Support	19,668,620	0	0	19,668,620	5,593,296	0
320 Central Office Equip - Switch	40,429,512	0	0	40,429,512	8,113,152	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	40,429,512	0	0	40,429,512	8,113,152	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip - Trans	63,819,161	0	0	63,819,161	24,325,699	0
331 Subscriber Lines	33,201,117	0	0	33,201,117	8,469,616	0
332 Exchange Circuit	6,554,323	0	0	6,554,323	2,786,046	0
333 Interexchange Circuit	14,030,203	0	0	14,030,203	8,026,589	0
334 Host Remote	10,033,518	0	0	10,033,518	5,043,448	0
340 Cable & Wire	184,768,762	0	0	184,768,762	49,750,948	0
341 Subscriber Lines	175,415,213	0	0	175,415,213	44,748,477	0
342 Exchange	569,642	0	0	569,642	312,259	0
343 Interexchange	4,438,885	0	0	4,438,885	2,506,143	0
344 Host Remote	4,345,022	0	0	4,345,022	2,184,069	0
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	36,158	0	0	36,158	10,282	0
370 Total Plant in Service	308,722,213	0	0	308,722,213	87,793,377	0
<u>Adjustments to TPIS</u>						
380 Depr/Amor Reserve	216,667,930	0	0	216,667,930	61,305,399	0
390 Accum. Deferred Income Tax	8,397,367	0	0	8,397,367	2,388,015	0
400 Other Rate Base Adjust.	N/A	N/A	N/A	N/A	1,129,516	0
<u>Return Data</u>						
410 Average Rate Base	N/A	N/A	N/A	N/A	25,229,478	N/A
420 Return	N/A	N/A	N/A	N/A	N/A	N/A

430	Rate of Return	N/A	N/A	N/A	N/A	N/A	N/A
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COS-1(H)  
Filing Date: 06/24/2004  
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COSA TUORAN04

		Interstate Inter- exchange	ROR Regulated I/S Access	Pay Phone	Inside Wire	BFP	Total Common Line
		(G)	(H)	(I)	(J)	(K)	(L)
	<u>Revenues</u>						
100	Network Access	N/A	17,856,662	0	0	12,472,618	12,472,618
110	Uncollectibles	N/A	(258,840)	0	0	(123,491)	(123,491)
120	Common Line Support	N/A	0	0	0	0	0
130	Long Term	N/A	0	0	0	0	0
140	Transitional	N/A	0	0	0	0	0
150	Miscellaneous	N/A	0	0	0	0	0
160	Net Revenues	N/A	17,597,822	0	0	12,349,127	12,349,127
	<u>Expenses</u>						
170	Plant Specific	0	4,141,448	0	0	2,181,538	2,181,538
171	Network Support	0	31,820	0	0	19,555	19,555
172	General Support	0	500,132	0	0	307,361	307,361
173	Central Office	0	1,638,821	0	0	172,283	172,283
174	Operator Systems	0	0	0	0	0	0
175	COE Switching	0	1,117,480	0	0	0	0
176	COE Transmission	0	521,341	0	0	172,283	172,283
177	IOT	0	0	0	0	0	0
178	Cable & Wire Facilities	0	1,970,674	0	0	1,682,339	1,682,339
180	Plant Non-Sp. less Dep/Amor	0	771,378	0	0	474,057	474,057
190	Depreciation/Amortization	0	5,541,876	0	0	3,212,629	3,212,629
200	Customer Operations	0	620,090	0	0	303,466	303,466
201	Marketing	0	313,591	0	0	192,720	192,720
202	Local Business Office	0	197,899	0	0	92,560	92,560
203	Revenue Accounting	0	108,600	0	0	18,187	18,187
204	Other Billing & Collection	0	0	0	0	0	0
210	Access	0	N/A	N/A	N/A	N/A	N/A
220	Corporate Operations	0	1,559,297	0	0	908,484	908,484
230	AFUDC	N/A	3,607	0	0	2,217	2,217
240	Other Exp & Adjustments	0	(18,187)	0	0	(10,199)	(10,199)
250	Taxes Other than FIT	0	746,064	0	0	473,118	473,118
260	Total Exp and Other Taxes	0	13,358,358	0	0	7,540,877	7,540,877
261	MAG Adjustments	N/A	0	0	0	1,995,777	1,995,777
	<u>FIT Adjustments</u>						
270	Adjustments for FIT	0	236,186	0	0	145,350	145,350
280	Amortized ITC	0	0	0	0	0	0
290	Federal Income Taxes	N/A	1,401,147	0	0	933,493	933,493
300	Total Expenses & Taxes	N/A	14,523,319	0	0	10,324,797	10,324,797
	<u>Telephone Plant in Service</u>						
310	General Support	0	5,593,296	0	0	3,437,407	3,437,407
320	Central Office Equip - Switch	0	8,113,152	0	0	0	0
321	Operator Systems	0	0	0	0	0	0
322	Tandem Switching	0	0	0	0	0	0
323	Local Switching Cat. 3	0	8,113,152	0	0	0	0
324	Equal Access	0	0	0	0	0	0
330	Central Office Equip - Trans	0	24,325,699	0	0	8,038,695	8,038,695
331	Subscriber Lines	0	8,469,616	0	0	8,038,695	8,038,695
332	Exchange Circuit	0	2,786,046	0	0	0	0
333	Interexchange Circuit	0	8,026,589	0	0	0	0
334	Host Remote	0	5,043,448	0	0	0	0
340	Cable & Wire	0	49,750,948	0	0	42,471,745	42,471,745
341	Subscriber Lines	0	44,748,477	0	0	42,471,745	42,471,745
342	Exchange	0	312,259	0	0	0	0
343	Interexchange	0	2,506,143	0	0	0	0
344	Host Remote	0	2,184,069	0	0	0	0
350	Info Orig/Term Equipment	0	0	0	0	0	0
360	Amortizable Assets	0	10,282	0	0	6,319	6,319
370	Total Plant in Service	0	87,793,377	0	0	53,954,166	53,954,166
	<u>Adjustments to TPIS</u>						
380	Depr/Amor Reserve	0	61,305,399	0	0	36,478,701	36,478,701
390	Accum. Deferred Income Tax	0	2,388,015	0	0	1,467,574	1,467,574
400	Other Rate Base Adjust.	0	1,129,516	0	0	694,153	694,153
	<u>Return Data</u>						
410	Average Rate Base	N/A	25,229,478	0	0	16,702,044	16,702,044
420	Return	N/A	2,838,317	0	0	1,878,980	1,878,980

430	Rate of Return	0.00%	11.25%	0.00%	0.00%	11.25%	11.25%
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COS-1(H)  
Filing Date: 06/24/2004  
Filing Entity: TUOR  
Transmittal Number: 182  
COSA TUORAN04

	Local Switching	Equal Access	SS7	Information	Tandem Switching	Local Transport
	(M)	(N)	(O)	(P)	(Q)	(R)
<u>Revenues</u>						
100 Network Access	2,196,363	0	0	8,937	0	1,446,456
110 Uncollectibles	(47,611)	0	0	(194)	0	(31,355)
120 Common Line Support	0	N/A	N/A	N/A	N/A	N/A
130 Long Term	0	N/A	N/A	N/A	N/A	N/A
140 Transitional	0	N/A	N/A	N/A	N/A	N/A
150 Miscellaneous	0	0	0	0	0	0
160 Net Revenues	2,148,752	0	0	8,743	0	1,415,101
<u>Expenses</u>						
170 Plant Specific	1,169,991	0	0	0	0	522,502
171 Network Support	3,141	0	0	0	0	6,196
172 General Support	49,369	0	0	0	0	97,378
173 Central Office	1,117,480	0	0	0	0	253,413
174 Operator Systems	0	0	0	0	0	0
175 COE Switching	1,117,480	0	0	0	0	0
176 COE Transmission	0	0	0	0	0	253,413
177 IOT	0	0	0	0	0	0
178 Cable & Wire Facilities	0	0	0	0	0	165,515
180 Plant Non-Sp. less Dep/Amor	76,145	0	0	0	0	150,191
190 Depreciation/Amortization	871,326	0	0	0	0	987,511
200 Customer Operations	60,842	0	0	6,319	0	120,007
201 Marketing	30,955	0	0	0	0	61,058
202 Local Business Office	6,731	0	0	6,319	0	13,277
203 Revenue Accounting	23,155	0	0	0	0	45,672
204 Other Billing & Collection	0	0	0	0	0	0
210 Access	N/A	N/A	N/A	N/A	N/A	N/A
220 Corporate Operations	330,476	0	0	1,598	0	200,438
230 AFUDC	356	0	0	0	0	702
240 Other Exp & Adjustments	(2,199)	0	0	0	0	(3,994)
250 Taxes Other than FIT	59,342	0	0	1	0	144,609
260 Total Exp and Other Taxes	2,565,566	0	0	7,917	0	2,120,561
261 MAG Adjustments	(632,178)	0	0	822	0	(1,522,067)
<u>FIT Adjustments</u>						
270 Adjustments for FIT	22,606	0	0	(6)	0	46,401
280 Amortized ITC	0	0	0	0	0	0
290 Federal Income Taxes	67,465	0	0	3	0	269,572
300 Total Expenses & Taxes	1,978,248	0	0	8,749	0	821,666
<u>Telephone Plant in Service</u>						
310 General Support	552,128	0	0	0	0	1,089,043
320 Central Office Equip - Switch	8,113,152	0	0	0	0	0
321 Operator Systems	0	0	0	0	0	0
322 Tandem Switching	0	0	0	0	0	0
323 Local Switching Cat. 3	8,113,152	0	0	0	0	0
324 Equal Access	0	0	0	0	0	0
330 Central Office Equip - Trans	0	0	0	0	0	11,824,230
331 Subscriber Lines	0	0	0	0	0	0
332 Exchange Circuit	0	0	0	0	0	0
333 Interexchange Circuit	0	0	0	0	0	6,780,782
334 Host Remote	0	0	0	0	0	5,043,448
340 Cable & Wire	0	0	0	0	0	4,178,534
341 Subscriber Lines	0	0	0	0	0	0
342 Exchange	0	0	0	0	0	0
343 Interexchange	0	0	0	0	0	1,994,465
344 Host Remote	0	0	0	0	0	2,184,069
350 Info Orig/Term Equipment	0	0	0	0	0	0
360 Amortizable Assets	1,015	0	0	0	0	2,002
370 Total Plant in Service	8,666,294	0	0	0	0	17,093,808
<u>Adjustments to TPIS</u>						
380 Depr/Amor Reserve	7,227,415	0	0	0	0	11,986,242
390 Accum. Deferred Income Tax	235,727	0	0	0	0	464,959
400 Other Rate Base Adjust.	111,497	0	0	0	0	219,922
<u>Return Data</u>						
410 Average Rate Base	1,314,650	0	0	0	0	4,862,529
420 Return	147,898	0	0	0	0	547,034

430	Rate of Return	11.25%	0.00%	0.00%	0.00%	0.00%	11.25%
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COS-1(H)  
Filing Date: 06/24/2004  
Filing Entity: TUOR  
Transmittal Number: 182  
COSA TUORAN04

	Host Remote	Total Switched Traffic Sensitive	Special Access
	(S)	(T)	(U)
<u>Revenues</u>			
100 Network Access	0	3,651,756	1,732,288
110 Uncollectibles	0	(79,160)	(56,189)
120 Common Line Support	N/A	N/A	N/A
130 Long Term	N/A	N/A	N/A
140 Transitional	N/A	N/A	N/A
150 Miscellaneous	0	0	0
160 Net Revenues	0	3,572,596	1,676,099
<u>Expenses</u>			
170 Plant Specific	0	1,692,492	267,417
171 Network Support	0	9,337	2,928
172 General Support	0	146,748	46,024
173 Central Office	0	1,370,893	95,645
174 Operator Systems	0	0	0
175 COE Switching	0	1,117,480	0
176 COE Transmission	0	253,413	95,645
177 IOT	0	0	0
178 Cable & Wire Facilities	0	165,515	122,820
180 Plant Non-Sp. less Dep/Amor	0	226,336	70,985
190 Depreciation/Amortization	0	1,858,837	470,410
200 Customer Operations	0	187,167	129,457
201 Marketing	0	92,013	28,858
202 Local Business Office	0	26,327	79,013
203 Revenue Accounting	0	68,827	21,586
204 Other Billing & Collection	0	0	0
210 Access	N/A	N/A	N/A
220 Corporate Operations	0	532,512	118,301
230 AFUDC	0	1,058	332
240 Other Exp & Adjustments	0	(6,193)	(1,795)
250 Taxes Other than FIT	0	203,951	68,994
260 Total Exp and Other Taxes	0	4,694,045	1,123,436
261 MAG Adjustments	0	(2,153,422)	157,646
<u>FIT Adjustments</u>			
270 Adjustments for FIT	0	69,000	21,836
280 Amortized ITC	0	0	0
290 Federal Income Taxes	0	337,041	130,613
300 Total Expenses & Taxes	0	2,808,663	1,389,859
<u>Telephone Plant in Service</u>			
310 General Support	0	1,641,170	514,718
320 Central Office Equip - Switch	0	8,113,152	0
321 Operator Systems	0	0	0
322 Tandem Switching	0	0	0
323 Local Switching Cat. 3	0	8,113,152	0
324 Equal Access	0	0	0
330 Central Office Equip - Trans	0	11,824,230	4,462,774
331 Subscriber Lines	0	0	430,921
332 Exchange Circuit	0	0	2,786,046
333 Interexchange Circuit	0	6,780,782	1,245,807
334 Host Remote	0	5,043,448	0
340 Cable & Wire	0	4,178,534	3,100,670
341 Subscriber Lines	0	0	2,276,733
342 Exchange	0	0	312,259
343 Interexchange	0	1,994,465	511,678
344 Host Remote	0	2,184,069	0
350 Info Orig/Term Equipment	0	0	0
360 Amortizable Assets	0	3,017	946
370 Total Plant in Service	0	25,760,102	8,079,109
<u>Adjustments to TPIS</u>			
380 Depr/Amor Reserve	0	19,213,657	5,613,041
390 Accum. Deferred Income Tax	0	700,686	219,755
400 Other Rate Base Adjust.	0	331,420	103,943
<u>Return Data</u>			
410 Average Rate Base	0	6,177,179	2,350,255
420 Return	0	694,933	264,404

430	Rate of Return	0.00%	11.25%	11.25%
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COS-2

Filing Date: 06/24/2004  
Filing Entity: TUOR  
Transmittal Number: 182  
COSA TUORAN04

Rate-of-Return TRP  
7/04 - 6/05  
Versus 2003 Actual

	Common Line	Traffic Sensitive Switched	Traffic Sensitive Special	Other Interstate	Total Interstate	Total Co. Subject to Separations
	(A)	(B)	(C)	(D)	(E)	(F)
Forecast, 7/04 - 6/05						
<u>Revenue Requirement</u>						
100 Depreciation / Amortization	3,477,152	1,994,334	527,316	0	5,998,802	21,595,999
105 Expense Less Dep & Amor	5,753,531	470,085	743,422	265,267	7,232,304	N/A
110 Taxes Less FIT	441,700	189,378	67,376	23	N/A	N/A
115 Return	1,676,041	587,698	252,275	N/A	N/A	N/A
120 FIT	823,032	278,210	123,553	N/A	N/A	N/A
125 Uncol., IDC & Other Adj.	0	0	0	N/A	N/A	N/A
130 Revenue Requirements	12,171,456	3,519,705	1,713,941	N/A	N/A	N/A
135 Access Service Revenue	12,171,456	3,519,705	1,713,941	N/A	N/A	N/A
<u>Rate Base</u>						
140 Telephone Plant in Service	57,302,412	27,703,391	8,824,368	0	93,830,172	329,302,113
145 Rate Base Adjustments	780,752	377,462	120,233	0	1,278,447	N/A
150 Depreciation Reserves	42,796,571	22,669,072	6,642,336	0	72,107,978	255,466,582
155 Accum Deferred Income Tax	388,450	187,799	59,820	0	636,069	2,232,318
160 Average Rate Base	14,898,144	5,223,982	2,242,446	0	22,364,571	N/A
Actual, 1/03 - 12/03						
<u>Revenue Requirement</u>						
200 Depreciation / Amortization	3,212,629	1,858,837	470,410	0	5,541,876	20,073,739
205 Expense Less Depr & Amor	5,850,906	477,834	741,678	270,600	7,341,018	N/A
210 Taxes Less FIT	473,118	203,951	68,994	24	N/A	N/A
215 Return	1,878,980	694,933	264,404	N/A	N/A	N/A
220 FIT	933,493	337,041	130,613	N/A	N/A	N/A
225 Uncol., IDC & Other Adj.	0	0	0	N/A	N/A	N/A
230 Revenue Requirements	12,349,127	3,572,596	1,676,099	N/A	N/A	N/A
235 Access Service Revenue	12,349,127	3,572,596	1,676,099	N/A	N/A	N/A
<u>Rate Base</u>						
240 Telephone Plant in Service	53,954,166	25,760,102	8,079,109	0	87,793,377	308,722,213
245 Rate Base Adjustments	694,153	331,420	103,943	0	1,129,516	N/A
250 Depreciation Reserves	36,478,701	19,213,657	5,613,041	0	61,305,399	216,667,930
255 Accum Deferred Income Tax	1,467,574	700,686	219,755	0	2,388,015	8,397,367
260 Average Rate Base	16,702,044	6,177,179	2,350,255	0	25,229,478	N/A

COS-2

Filing Date: 06/24/2004  
 Filing Entity: TUOR  
 Transmittal Number: 182  
 COSA TUORAN04

Rate-of-Return TRP  
 7/04 - 6/05  
 Versus 2003 Actual

	Common Line	Traffic Sensitive Switched	Traffic Sensitive Special	Other Interstate	Total Interstate	Total Co. Subject to Separations
	(A)	(B)	(C)	(D)	(E)	(F)
Forecast, 7/03 - 6/04						
<u>Revenue Requirement</u>						
100 Depreciation / Amortization	N/A	N/A	N/A	N/A	N/A	N/A
105 Expense Less Dep & Amor	N/A	N/A	N/A	N/A	N/A	N/A
110 Taxes Less FIT	N/A	N/A	N/A	N/A	N/A	N/A
115 Return	N/A	N/A	N/A	N/A	N/A	N/A
120 FIT	N/A	N/A	N/A	N/A	N/A	N/A
125 Uncol., IDC & Other Adj.	N/A	N/A	N/A	N/A	N/A	N/A
130 Revenue Requirements	N/A	N/A	N/A	N/A	N/A	N/A
135 Access Service Revenue	N/A	N/A	N/A	N/A	N/A	N/A
<u>Rate Base</u>						
140 Telephone Plant in Service	N/A	N/A	N/A	N/A	N/A	N/A
145 Rate Base Adjustments	N/A	N/A	N/A	N/A	N/A	N/A
150 Depreciation Reserves	N/A	N/A	N/A	N/A	N/A	N/A
155 Accum Deferred Income Tax	N/A	N/A	N/A	N/A	N/A	N/A
160 Average Rate Base	N/A	N/A	N/A	N/A	N/A	N/A
Actual, 1/02 - 12/02						
<u>Revenue Requirement</u>						
200 Depreciation / Amortization	N/A	N/A	N/A	N/A	N/A	N/A
205 Expense Less Depr & Amor	N/A	N/A	N/A	N/A	N/A	N/A
210 Taxes Less FIT	N/A	N/A	N/A	N/A	N/A	N/A
215 Return	N/A	N/A	N/A	N/A	N/A	N/A
220 FIT	N/A	N/A	N/A	N/A	N/A	N/A
225 Uncol., IDC & Other Adj.	N/A	N/A	N/A	N/A	N/A	N/A
230 Revenue Requirements	N/A	N/A	N/A	N/A	N/A	N/A
235 Access Service Revenue	N/A	N/A	N/A	N/A	N/A	N/A
<u>Rate Base</u>						
240 Telephone Plant in Service	N/A	N/A	N/A	N/A	N/A	N/A
245 Rate Base Adjustments	N/A	N/A	N/A	N/A	N/A	N/A
250 Depreciation Reserves	N/A	N/A	N/A	N/A	N/A	N/A
255 Accum Deferred Income Tax	N/A	N/A	N/A	N/A	N/A	N/A
260 Average Rate Base	N/A	N/A	N/A	N/A	N/A	N/A



COS-2

Filing Date: 06/24/2004  
Filing Entity: TUOR  
Transmittal Number: 182  
COSA TUORAN04

Rate-of-Return TRP  
7/04 - 6/05  
Versus 2003 Actual

	Common Line	Traffic Sensitive Switched	Traffic Sensitive Special	Other Interstate	Total Interstate	Total Co. Subject to Separations
	(A)	(B)	(C)	(D)	(E)	(F)
Forecast, 7/02 - 6/03						
<u>Revenue Requirement</u>						
100 Depreciation / Amortization	3,423,311	2,272,587	540,367	0	6,236,265	22,136,987
105 Expense Less Dep & Amor	3,951,195	3,063,106	702,086	0	7,716,387	N/A
110 Taxes Less FIT	556,133	300,525	81,449	0	N/A	N/A
115 Return	1,919,340	826,162	249,353	N/A	N/A	N/A
120 FIT	939,206	394,397	120,511	N/A	N/A	N/A
125 Uncol., IDC & Other Adj.	0	0	0	N/A	N/A	N/A
130 Revenue Requirements	10,789,185	6,856,777	1,693,766	N/A	N/A	N/A
135 Access Service Revenue	13,147,151	4,821,135	1,871,051	N/A	N/A	N/A
<u>Rate Base</u>						
140 Telephone Plant in Service	52,268,304	28,244,907	7,655,007	0	88,168,218	311,280,968
145 Rate Base Adjustments	801,840	433,302	117,434	0	1,352,576	N/A
150 Depreciation Reserves	34,327,175	20,419,038	5,305,401	0	60,051,614	211,625,674
155 Accum Deferred Income Tax	1,682,165	915,505	250,567	0	2,848,237	10,026,278
160 Average Rate Base	17,060,804	7,343,666	2,216,473	0	26,620,943	N/A
Actual, 1/01 - 12/01						
<u>Revenue Requirement</u>						
200 Depreciation / Amortization	3,162,856	2,100,761	503,368	0	5,766,986	20,378,137
205 Expense Less Depr & Amor	3,427,738	2,697,559	612,058	230,222	7,003,596	N/A
210 Taxes Less FIT	480,902	261,113	70,398	0	N/A	N/A
215 Return	2,086,334	995,260	282,615	N/A	N/A	N/A
220 FIT	1,029,074	485,171	138,416	N/A	N/A	N/A
225 Uncol., IDC & Other Adj.	0	0	0	N/A	N/A	N/A
230 Revenue Requirements	10,186,904	6,539,864	1,606,855	N/A	N/A	N/A
235 Access Service Revenue	12,525,743	4,580,315	1,788,302	N/A	N/A	N/A
<u>Rate Base</u>						
240 Telephone Plant in Service	48,788,878	26,488,856	7,142,045	0	82,419,779	290,390,642
245 Rate Base Adjustments	1,544,780	840,586	226,136	0	2,611,505	N/A
250 Depreciation Reserves	29,911,667	17,460,466	4,580,719	0	51,952,852	182,578,563
255 Accum Deferred Income Tax	1,876,803	1,022,224	275,327	0	3,174,355	11,182,563
260 Average Rate Base	18,545,188	8,846,752	2,512,135	0	29,904,075	N/A



REV-1  
Filing Date: 06/24/2004  
Filing Entity: TUOR  
Transmittal Number: 182  
COSA TUORAN04

Rate-of-Return TRP  
Switched Access Revenue  
Test Year, 7/04 - 6/05

	Termination Rate	Circuit Rate	Mileage Rate	Termination Demand	Circuit Demand	Mileage Demand	Access Revenue	Revenue Requirement
<u>Local Transport (Cont.)</u>	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
380 DS3 Entrance Facility	N/A	\$700.00	N/A	N/A	0	N/A	\$0	N/A
390 DS3 Direct Term.	\$50.00	N/A	N/A	0	N/A	N/A	\$0	N/A
400 DS3 Direct Facility	N/A	N/A	\$20.00	N/A	N/A	0	\$0	N/A
410 DS1 Entrance Facility	N/A	\$70.00	N/A	N/A	48	N/A	\$3,360	N/A
420 DS1 Direct Term.	\$3.50	N/A	N/A	990	N/A	N/A	\$3,465	N/A
430 DS1 Direct Facility	N/A	N/A	\$2.00	N/A	N/A	8,251	\$16,502	N/A
440 VG Entrance Facility	N/A	\$20.00	N/A	N/A	84	N/A	\$1,680	N/A
450 VG Direct Term.	\$1.25	N/A	N/A	300	N/A	N/A	\$375	N/A
460 VG Direct Facility	N/A	N/A	\$0.05	N/A	N/A	923	\$46	N/A
470 Other Transport	N/A	N/A	N/A	N/A	N/A	N/A	\$218,737	N/A
480 Local Transport - - Total	N/A	N/A	N/A	N/A	N/A	N/A	\$529,324	\$1,460,022
<u>Special - - Voice Grade</u>								
490 2-Wire Chan. Term.	N/A	\$20.00	N/A	N/A	276	N/A	\$5,520	N/A
500 4 -Wire Chan. Term.	N/A	\$30.00	N/A	N/A	504	N/A	\$15,120	N/A
510 Channel Mileage Term.	\$1.25	N/A	N/A	564	N/A	N/A	\$705	N/A
520 Channel Mileage Facility	N/A	N/A	\$0.05	N/A	N/A	19,397	\$970	N/A
530 Non-Recurring	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<u>Special - - High Capacity</u>								
540 High Capacity Chan. Term.	N/A	\$70.00	N/A	N/A	5,448	N/A	\$381,360	N/A
550 Channel Mileage Term.	\$3.50	N/A	N/A	4,044	N/A	N/A	\$14,154	N/A
560 Channel Mileage Facility	N/A	N/A	\$2.00	N/A	N/A	62,487	\$124,974	N/A
570 Non-Recurring	N/A	N/A	N/A	N/A	N/A	N/A	\$43,800	N/A
580 Special Access - - Total	N/A	N/A	N/A	N/A	N/A	N/A	\$1,608,396	\$1,713,941

Notes: A composite special access NRC should be used if the installation rates vary among the services. If the company does not file a particular rate, then the rate and demand =0. Col. G equals Cols. (A x D) + (B x E) + (C x F).

REV-1  
Filing Date: 06/24/2004  
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COSA TUORAN04

Rate-of-Return TRP  
Switched Access Revenue  
Test Year, 7/04 - 6/05

REV-1  
Filing Date: 06/24/2004  
Filing Entity: TUOR  
Transmittal Number: 182  
COSA TUORAN04

Rate-of-Return TRP  
Switched Access Revenue  
Test Year, 7/04 - 6/05

REV-1  
Filing Date: 06/24/2004  
Filing Entity: TUOR  
Transmittal Number: 182  
COSA TUORAN04

Rate-of-Return TRP  
Switched Access Revenue  
Test Year, 7/04 - 6/05

REV-1  
Filing Date: 06/24/2004  
Filing Entity: TUOR  
Transmittal Number: 182  
COSA TUORAN04

Rate-of-Return TRP  
Switched Access Revenue  
Test Year, 7/04 - 6/05

REV-1  
Filing Date: 06/24/2004  
Filing Entity: TUOR  
Transmittal Number: 182  
COSA TUORAN04

Rate-of-Return TRP  
Switched Access Revenue  
Test Year, 7/04 - 6/05



REV-1  
Filing Date: 06/24/2004  
Filing Entity: TUOR  
Transmittal Number: 182  
COSA TUORAN04

Rate-of-Return TRP  
Switched Access Revenue  
Test Year, 7/04 - 6/05

REV-2  
Filing Date: 06/24/2004  
Filing Entity: TUOR  
Transmittal Number: 182  
COSA TUORAN04

Rate-of-Return TRP  
Revenue Summary  
Test Year, 7/04 - 6/05

		Total Network Access	Recurring Without ICB	Non-Recurring Without ICB	ICB
		(A)	(B)	(C)	(D)
100	Carrier Common Line	\$0	\$0	\$0	\$0
110	Special Access	\$1,608,396	\$1,564,596	\$43,800	\$0
120	Local Switching	\$2,083,970	\$2,083,970	\$0	\$0
130	Equal Access	\$0	\$0	\$0	\$0
140	Information	\$15,723	\$15,723	\$0	\$0
150	Local Transport	\$529,324	\$522,377	\$6,947	\$0
160	Total TS - Switched	\$2,629,017	\$2,622,070	\$6,947	\$0

Notes : Col. A = Cols. B + C + D. If a particular category is inapplicable, then that category equals 0.

RTE-1  
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Transmittal Number: 182  
COSA TUORAN04

Rate-of-Return TRP  
Percent Change in  
Historical Rate Levels

	7/1/2003 Rate	Current Effective Rate	Proposed 7/1/2004 Rate	% Change 7/1/2003 7/1/2004	% Change Current 7/1/2004
	(A)	(B)	(C)	(D)	(E)
<u>Switched Access</u>					
100 Premium CCL Term. (/MOU)	\$0	\$0	\$0	0.00%	0.00%
110 N.P. CCL Term. (/MOU)	\$0	\$0	\$0	0.00%	0.00%
120 Premium Switching (/MOU)	\$0.009350	\$0.009350	\$0.009278	-0.77%	-0.77%
130 N.P. Switching (/MOU)	\$0.004207	\$0.004207	\$0.004175	-0.76%	-0.76%
140 Equal Access	\$0	\$0	\$0	0.00%	0.00%
<u>End User Common Line</u>					
150 Multiline Business (/Month)	\$0	\$0	\$0	0.00%	0.00%
160 Residential & Single Line Bus.	\$0	\$0	\$0	0.00%	0.00%

RTE-1  
Filing Date: 06/24/2004  
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COSA TUORAN04

Rate-of-Return TRP  
Percent Change in  
Historical Rate Levels

	7/1/2003 Rate	Current Effective Rate	Proposed 7/1/2004 Rate	% Change 7/1/2003 7/1/2004	% Change Current 7/1/2004
<u>Local Transport Rates</u>	(A)	(B)	(C)	(D)	(E)
170 Prem. LT (/MOU, Avg. Mileage)	\$0	\$0	\$0	0.00%	0.00%
180 N.P. LT (/MOU, Avg. Mileage)	\$0	\$0	\$0	0.00%	0.00%
190 DS1 Entr. Facility (/Circuit)	\$150.00	\$150.00	\$70.00	-53.33%	-53.33%
200 DS1 Direct Trunk (/Circuit)	\$85.00	\$85.00	\$23.50	-72.35%	-72.35%
210 Tdm Sw. Transport (/Circuit)	\$0.000479	\$0.000479	\$0.000200	-58.25%	-58.25%
220 Tdm. Switching (/Tdm. MOU)	\$0.017629	\$0.017629	\$0.010000	-43.28%	-43.28%
230 Prem. Interconnection (/MOU)	\$0	\$0	\$0	0.00%	0.00%
240 N.P. Interconnection (/MOU)	\$0	\$0	\$0	0.00%	0.00%
250 NRC (/Tk. or Tks. Activated)	\$418.00	\$418.00	\$418.00	0.00%	0.00%
260 2-Wire VG (/Cir., Avg. Mileage)	\$35.60	\$35.60	\$21.75	-38.90%	-38.90%
270 4-Wire VG (/Cir., Avg. Mileage)	\$45.60	\$45.60	\$31.75	-30.37%	-30.37%

Notes : If Lines 170 & 180 or any other entry is inapplicable, then that rate = 0.

RTE-2  
Filing Date: 06/24/2004  
Filing Entity: TUOR  
Transmittal Number: 182  
COSA TUORAN04

Rate-of-Return TRP  
Revenue Priceouts  
Using 2003 Demand

	Revenue at 7/1/2003 Rates	Revenue at Current Rates	Change in Revenue, Cols. B-A	Revenue at 7/1/2004 Rates	Change in Revenue, Cols. D-B
	(A)	(B)	(C)	(D)	(E)
<u>Switched Access</u>					
100 Multiline Business	\$0	\$0	\$0	\$0	\$0
110 Residential & Single Line Bus.	\$0	\$0	\$0	\$0	\$0
120 Carrier Common Line	\$0	\$0	\$0	\$0	\$0
130 Special Access	\$3,093,021	\$2,985,621	(\$107,400)	\$1,608,396	(\$1,377,225)
140 Local Switching	\$2,100,100	\$2,100,100	\$0	\$2,083,970	(\$16,130)
150 Equal Access	\$0	\$0	\$0	\$0	\$0
160 Information	\$17,708	\$17,708	\$0	\$15,723	(\$1,986)
170 Local Transport	\$945,459	\$945,459	\$0	\$529,324	(\$416,134)

Notes: If company belongs to the NECA common line pool, then revenue = 0.

RTE-3  
Filing Date: 06/24/2004  
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COSA TUORAN04

Rate-of-Return TRP  
COSAs for Which Rates  
are Averaged or Pooled

COSA	Multiline Business	Residential & Single Line Business	Carrier Common Line	Local Switching	Local Transport	Information	Equal Access	Special Access
	(A) NECA	(B) NECA	(C) NECA	(D) TUECA	(E) TUECA	(F) TUECA	(G) N/A	(H) TUECA
100 CenturyTel of Eastern Oregon, Inc.								
110								
120								
130								
140								
150								
160								
170								
180								
190								
200								
210								
220								
230								
240								

Notes: Companies should list all COSAs for which rates are averaged or pooled.

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COSA TUORAN04  
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Rate-of-Return TRP  
Common Line  
Minutes-of-Use

		Premium Originating	Premium Terminating	Premium Total	Non-Premium Originating	Non-Premium Terminating	Non-Premium Total
	<u>Historical</u>	(A)	(B)	(C)	(D)	(E)	(F)
100	1st Qtr.2000	18,791,210	34,334,536	53,125,746	0	0	0
110	2nd Qtr. 2000	17,953,789	32,884,711	50,838,500	0	0	0
120	3rd Qtr. 2000	18,937,161	34,624,725	53,561,886	51	0	51
130	4th Qtr. 2000	18,356,835	33,409,893	51,766,728	0	0	0
140	1st Qtr.2001	N/A	N/A	0	N/A	N/A	0
150	2nd Qtr. 2001	N/A	N/A	0	N/A	N/A	0
160	3rd Qtr. 2001	N/A	N/A	0	N/A	N/A	0
170	4th Qtr. 2001	N/A	N/A	0	N/A	N/A	0
180	1st Qtr. 2002	N/A	N/A	0	N/A	N/A	0
190	2nd Qtr. 2002	N/A	N/A	0	N/A	N/A	0
200	3rd Qtr. 2002	N/A	N/A	0	N/A	N/A	0
210	4th Qtr. 2002	N/A	N/A	0	N/A	N/A	0
220	Pycos Year, 1/03 - 12/03	0	0	0	0	0	0
230	Test Year, 7/04 - 6/05	0	0	0	0	0	0

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Rate-of-Return TRP  
Common Line  
Minutes-of-Use

	Total Originating	Total Terminating	Grand Total	Total Chargeable Originating	Total Chargeable Terminating
<u>Historical</u>	(A)	(B)	(C)	(D)	(E)
100 1st Qtr.2000	18,791,210	34,334,536	53,125,746	18,791,210	34,334,536
110 2nd Qtr. 2000	17,953,789	32,884,711	50,838,500	17,953,789	32,884,711
120 3rd Qtr. 2000	18,937,212	34,624,725	53,561,937	18,937,184	34,624,725
130 4th Qtr. 2000	18,356,835	33,409,893	51,766,728	18,356,835	33,409,893
140 1st Qtr.2001	N/A	N/A	0	N/A	N/A
150 2nd Qtr. 2001	N/A	N/A	0	N/A	N/A
160 3rd Qtr. 2001	N/A	N/A	0	N/A	N/A
170 4th Qtr. 2001	N/A	N/A	0	N/A	N/A
180 1st Qtr. 2002	N/A	N/A	0	N/A	N/A
190 2nd Qtr. 2002	N/A	N/A	0	N/A	N/A
200 3rd Qtr. 2002	N/A	N/A	0	N/A	N/A
210 4th Qtr. 2002	N/A	N/A	0	N/A	N/A
220 Pycos Year, 1/03 - 12/03	0	0	0	0	0
230 Test Year, 7/04 - 6/05	0	0	0	0	0



DMD-1

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Rate-of-Return TRP

Traffic Sensitive

Minutes-of-Use

		Premium Local Switching	Non-Premium Local Switching	Total Local Switching	Total Chargeable Switching	Total Tandem Switching*	Tandem Switching Transport **
	<u>Historical</u>	(A)	(B)	(C)	(D)	(E)	(F)
100	1st Qtr.2000	53,125,746	0	53,125,746	53,125,746	6,224,524	59,285,327
110	2nd Qtr. 2000	50,838,500	0	50,838,500	50,838,500	5,697,653	58,129,742
120	3rd Qtr. 2000	53,561,886	51	53,561,937	53,561,909	5,537,368	61,378,880
130	4th Qtr. 2000	51,766,728	0	51,766,728	51,766,728	5,247,796	59,440,882
140	1st Qtr.2001	53,678,945	0	53,678,945	53,678,945	6,035,081	56,349,771
150	2nd Qtr. 2001	53,796,161	0	53,796,161	53,796,161	5,967,054	58,793,521
160	3rd Qtr. 2001	54,795,694	0	54,795,694	54,795,694	5,826,494	61,281,437
170	4th Qtr. 2001	52,510,034	0	52,510,034	52,510,034	5,719,972	58,864,750
180	1st Qtr. 2002	54,220,036	0	54,220,036	54,220,036	5,883,250	56,252,429
190	2nd Qtr. 2002	56,238,482	0	56,238,482	56,238,482	5,781,025	61,891,002
200	3rd Qtr. 2002	57,933,886	0	57,933,886	57,933,886	5,986,705	68,281,216
210	4th Qtr. 2002	53,086,971	0	53,086,971	53,086,971	5,919,891	59,788,994
220	Pycos Year, 1/03 - 12/03	219,634,971	0	219,634,971	219,634,971	20,870,480	241,936,213
230	Test Year, 7/04 - 6/05	224,609,644	0	224,609,644	224,609,644	20,197,331	247,636,255

Notes: Local switching MOU are the same as the billable units for the interconnection charge.

\* Refers to the MOU switched at a company tandem, as discussed in Part 69.11(f-g).

\*\* Refers to the MOU carried over non-dedicated trunks; i.e., tandem switched transport or common trunks.

DMD-2

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Rate-of-Return TRP

Special Access

Demand

		1/03 - 12/03 Channel Terminations	1/03 - 12/03 Number of Circuits	1/03 - 12/03 Interoffice Miles	7/04 - 6/05 Channel Terminations	7/04 - 6/05 Number of Circuits	7/04 - 6/05 Interoffice Miles
		(A)	(B)	(C)	(D)	(E)	(F)
100	Metallic	0	0	0	0	0	0
110	Telegraph	0	0	0	0	0	0
120	VG less WATS	2,867	3,028	66,072	2,388	2,499	59,445
130	WATS	184	0	119	180	0	119
140	Full-Time Audio	0	0	0	0	0	0
150	High Capacity	5,081	3,782	60,078	5,496	4,092	63,344

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Rate-of-Return TRP  
Common Line  
Revenue and Demand

		1/03 - 12/03 Historical Revenue	1/03 - 12/03 Historical MOU or Lines	7/04 - 6/05 Test Year Revenue	7/04 - 6/05 Test Year MOU or Lines
		(A)	(B)	(C)	(D)
100	End User Common Line, Total	N/A	N/A	N/A	N/A
110	Residential	N/A	N/A	N/A	N/A
120	Single Line Business	N/A	N/A	N/A	N/A
130	Multiline Business	N/A	N/A	N/A	N/A
140	Special Access Surcharge	N/A	N/A	N/A	N/A
150	Carrier Common Line	N/A	N/A	N/A	N/A
160	Total Common Line Revenue	N/A	N/A	N/A	N/A

Note: Inapplicable to NECA CL pool participants.

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Rate-of-Return TRP  
Minutes-of-Use  
Historical Vs. Forecast

			Common Line MOU	Traffic Sensitive MOU
			(A)	(B)
100	Test Year	7/04 - 6/05	N/A	224,609,644
110	Pycos Year,	1/03 - 12/03	N/A	219,634,971
120	Test Year	7/03 - 6/04	N/A	0
130	Pycos Year,	1/02 - 12/02	N/A	221,479,375
140	Test Year	7/02 - 6/03	N/A	221,224,259
150	Pycos Year,	1/01 - 12/01	N/A	214,780,834
160	Test Year	7/01 - 6/02	N/A	0
170	Pycos Year,	1/00 - 12/00	N/A	209,292,911

Notes: Actual operating statistics should be reported for the PYCOS years.  
These data should be consistent with those in Chart DMD-4 in previous TRPs.  
If a forecast was not reported for any particular test year, then enter 0.

DMD-5

Filing Date: 06/24/2004

Filing Entity: TUOR

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Rate-of-Return TRP  
Minutes-of-Use  
Direct Trunked Transport

	1/03 - 12/03 VG	1/03 - 12/03 DS1	1/03 - 12/03 DS3	Test Year 7/04 - 6/05 VG	Test Year 7/04 - 6/05 DS1	Test Year 7/04 - 6/05 DS3
	(A)	(B)	(C)	(D)	(E)	(F)
100 Entrance Facility	84	28	0	84	48	0
110 Direct Trunked Transport	265	947	0	300	990	0

Notes: Demand should be annualized and reflect application of the percent interstate usage factor (PIU).

ERN-1

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Rate-of-Return TRP

Rate-of-Return  
Summary

	2001/2002 FCC Monitoring Period	2003 Calendar Year	7/04 - 6/05 Test Year
	(A)	(B)	(C)
100 Interstate Access, Total	N/A	N/A	N/A
110 Carrier Common Line	N/A	N/A	N/A
120 Special Access	N/A	N/A	N/A
130 Local Switching	N/A	N/A	N/A
140 Information	N/A	N/A	N/A
150 Local Transport	N/A	N/A	N/A
160 Traffic Sensitive Switched, Total	N/A	N/A	N/A

RORBSF-1

Filing Date: 06/24/2004

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Rate-of-Return TRP  
Base Study Factor

	Actual 1998	Actual 1999	Actual 2000	Actual 2001	Actual 2002	Prospective 2004
	(C)	(D)	(E)	(F)		
<u>Relative MOUs - Tandem Switching</u>						
100 Interstate	0	0	17,598,081	17,598,081	17,598,081	17,598,081
110 Total Company	0	0	32,647,539	32,647,539	32,647,539	32,647,539
120 IS Factor	0.0000%	0.0000%	53.9032%	53.9032%	53.9032%	53.9032%
<u>Host/Remote MOUs</u>						
130 Interstate	0	0	0	0	0	0
140 Total Company	0	0	0	0	0	0
150 IS Factor	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
<u>Host/Remote MOU Miles</u>						
160 Interstate	0	0	613,886,587	613,886,587	613,886,587	613,886,587
170 Total Company	0	0	1,221,281,265	1,221,281,265	1,221,281,265	1,221,281,265
180 IS Factor	0.0000%	0.0000%	50.2658%	50.2658%	50.2658%	50.2658%
<u>Conversation Minutes</u>						
190 Interstate	0	0	225,012,404	225,012,404	225,012,404	225,012,404
200 Total Company	0	0	379,736,078	379,736,078	379,736,078	379,736,078
210 IS Factor	0.0000%	0.0000%	59.2549%	59.2549%	59.2549%	59.2549%
<u>Conversation Minute Miles</u>						
220 Interstate	0	0	4,045,598,406	4,045,598,406	4,045,598,406	4,045,598,406
230 Total Company	0	0	7,258,586,069	7,258,586,069	7,258,586,069	7,258,586,069
240 IS Factor	0.0000%	0.0000%	55.7354%	55.7354%	55.7354%	55.7354%

The above Base Study Factors apportion on the following investment:

	Part 32 Account	Part 36 Category
Relative MOUs-Tandem Switching	2210	COE Cat. 3
Host/Remote MOUs	2230	COE Cat. 4.3
Host/Remote MOU Miles	2410	C&WF Cat. 4
Conversation Minutes	2230	COE Cat. 4.23
Conversation Minute Miles	2410	C&WF Cat. 3

RORDEM-1

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TUOR

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TUORAN04

Rate-of-Return TRP  
Verification of WDEM

Year	Interstate DEM MOU	Intrastate DEM MOU	Local DEM MOU	Total DEM MOU	Interstate MDEM Factor	No. of Switched Access Lines	Part 36.125(e) Historical Weighting	Interstate WDEM Factor
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1996	-	-	-	0	0.0000%	-	0	0.0000%
1997	-	-	-	0	0.0000%	-	0	0.0000%
1998	-	-	-	0	0.0000%	-	0	0.0000%
1999	-	-	-	0	0.0000%	-	0	0.0000%
2000	224,447,327	164,605,369	729,416,754	1,118,469,450	20.0674%	78,641	1	20.0674%
2001	224,447,327	164,605,369	729,416,754	1,118,469,450	20.0674%	78,641	1	20.0674%
2002	224,447,327	164,605,369	729,416,754	1,118,469,450	20.0674%	78,641	1	20.0674%



61.38 ACR-1 Historical  
Filing Date: 06/24/2004  
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Rate-of Return TRP  
ACR Adjustments  
Historical (Calendar Year 2003)

Access Category	Interstate Revenue Requirement					Universal Service		TIC Revenue	Interstate Revenue Requirement	Interstate Revenue Requirement	
	Prior to Adjustments	Local Switching Support	Sub-Total	Factor Used for Line Port Adjustment	Line Port Transfer	Fund Contribution	JUL '00 - JUN '01 TIC Revenues	Requirement for Historical Period	Used as Base for TIC Re-allocation	TIC Re- allocation	Requirement Subject to Rate Making
	Note 1 (A)	Note 2 (B)	(C)	Note 3 (D)	Note 4 (E)	Note 5 (F)	Note 6 (G)	Note 7 (H)	(I)	(J)	(K)
	Enter Data	Enter Data	Calculated Fields	Enter Data	Calculated Fields	Enter Data	Enter Data	Enter Data	Calculated Fields	Calculated Fields	Calculated Fields
Common Line	\$10,987,189		\$10,987,189		\$834,279	\$633,839			\$11,187,629	\$1,161,498	\$12,982,965
Local Switching	\$2,780,929	\$0	\$2,780,929		(\$834,279)				\$1,946,650	\$202,101	\$2,148,751
Information	\$7,921		\$7,921						\$7,921	\$822	\$8,743
Transport	\$2,937,168		\$2,937,168	30.00%			\$1,655,164	\$2,937,168	\$1,282,004	\$133,097	\$1,415,101
Special Access	\$1,518,454		\$1,518,454						\$1,518,454	\$157,646	\$1,676,100
TOTAL (Calculated Fields)	\$18,231,661		\$18,231,661						\$15,942,658	\$1,655,164	\$18,231,661

Note 1: Source: company workpapers - After reallocating General Support Facilities Investment, but before other part 69 adjustments as a result of the Rate-of-Return Access Charge Reform Order as reflected in this form. Express as ANNUAL amounts.

Note 2: USAC Allocation Amount

Note 3: Percentage factor based on carrier's cost study or 30%.

Note 4: Spreadsheet formula will calculate Local Switching Revenue Requirement multiplied by Line Port Adjustment Factor input.

Note 5: Based on USF Contributions placed into self identified sub-accounts of expense Account 6540

Note 6: "The amount to be reallocated is limited to the total revenues recovered through the interconnection charge assessed pursuant to section 69.124 for the 12-month period ending June 30, 2001." (C.F.R. § 69.415(b)).

Note 7: TIC Revenue Requirement for historical period based on carrier's July, 2000 annual access tariff filing.

61.38 ACR-1 Projected  
Filing Date: 06/24/2004  
Filing Entity: TUOR  
Transmittal Number: 182  
COSA TUORAN04

Rate-of Return TRP  
ACR Adjustments  
Test Year, 7/04-6/05

Section 61.38 carriers should ANNUALIZE their revenue requirement figures for this worksheet.

Access Category	Interstate Revenue Requirement			Factor Used for		Universal Service		Test Year TIC	Interstate Revenue Requirement		Interstate Revenue Requirement
	Prior to	Local Switching	Sub-Total	Line Port	Line Port	Fund	JUL '00 - JUN '01	Revenue	Used as Base for	TIC Re-	Requirement
	Adjustments	Support		Adjustment	Transfer	Contribution	TIC Revenues	Requirement	TIC Re-allocation	Subject to Rate	
	Note 1	Note 2	Note 3	Note 4	Note 5	Note 6	Note 7	(I)	(J)	(K)	
Column	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)			
	Enter Data	Enter Data	Calculated Fields	Enter Data	Calculated Fields	Enter Data	Enter Data	Enter Data	Calculated Fields	Calculated Fields	Calculated Fields
Common Line	\$10,971,426		\$10,971,426		\$795,442	\$752,874			\$11,013,994	\$1,157,463	\$12,924,331
Local Switching	\$2,651,474	\$0	\$2,651,474		(\$795,442)				\$1,856,032	\$195,051	\$2,051,083
Information	\$7,782		\$7,782						\$7,782	\$818	\$8,600
Transport	\$2,976,343		\$2,976,343	30.00%			\$1,655,164	\$2,976,343	\$1,321,179	\$138,843	\$1,460,022
Special Access	\$1,550,951		\$1,550,951						\$1,550,951	\$162,990	\$1,713,941
TOTAL (Calculated Fields)	\$18,157,976		\$18,157,976			\$752,874			\$15,749,938	\$1,655,164	\$18,157,976

Note 1: Source: company workpapers - After reallocating General Support Facilities Investment, but before other part 69 adjustments as a result of the Rate-of-Return Access Charge Reform Order as reflected in this form. Express as ANNUAL amounts.

Note 2: USAC Allocation Amount

Note 3: Percentage factor based on carrier's cost study or 30%.

Note 4: Spreadsheet formula will calculate Local Switching Revenue Requirement multiplied by Line Port Adjustment Factor input.

Note 5: Based on projected USF Contributions.

Note 6: "The amount to be reallocated is limited to the total revenues recovered through the interconnection charge assessed pursuant to section 69.124 for the 12-month period ending June 30, 2001." (C.F.R. § 69.415(b)).

Note 7: TIC Revenue Requirement for test period.